

FUNCTIONS OF THE RECORDER'S OFFICE

The Recorder, elected to a four-year term, records documents, files maps and maintains cross-reference indexes to these records. The office provides for subsequent retrieval of records for public viewing and produces copies and certifications of records. Real Property Transfer Tax is also collected on transfers of real property. Examples of commonly recorded documents are:

- Real Property Records ~ *deeds, leases, notices of completion, etc.*
- Declarations of Homestead
- Marriage Certificates
- Financing Documents ~ *trust deeds, notice of default/breach, reconveyances*
- Liens
- Federal Tax Liens
- Judgments
- Military Discharge Papers
- Maps ~ *parcel, subdivision, surveys, land divisions*
- Unpatented Mining Claim Records ~ *notices, certificates of location, mining maps, proofs of labor*

Recorded documents are permanently archived. All records are indexed by the names of the principal parties to the document and by the date recorded. The records are open for public inspection and copies may be purchased on our website or at one of our two locations.

Real Property Transfer Tax is a tax collected when an interest in real property is conveyed (NRS 375). It is collected by the County Recorder at the time of recording. A Declaration of Value form is required to be completed so the tax can be calculated. The rate is \$2.55 for each \$500 of value or fraction thereof. The basis for the tax is the actual selling price or the estimated market value.

A list of tax exemptions are available on our website at:
www.ClarkCountyNV.gov

CUSTOMER SERVICE

The Recorder's Office provides excellent customer service through experienced and knowledgeable staff members and advanced technology using Aptitude Solutions recording system.

NACo Award Winner: The Recorder's Office is the recipient of the 2009 Achievement Award for its Q-Matic Automated Queuing System, an effective and innovative program which contributes to and enhances county government.

The Recorder's Office was a proud Finalist for the Nevada Taxpayers Association Cashman Good Government Award 2010.

Mission: To promptly record, preserve, and provide access to public records in the most accurate, efficient, responsible and professional manner.

In addition to our main office, the Clark County Recorder has a Northwest branch office to serve you.

DO NOT SEND MAIL TO THE BRANCH OFFICE

NORTHWEST BRANCH

Dofia Maria Plaza
3211 N. Tenaya Way
Suite 118
Las Vegas, NV 89129

BRANCH HOURS

Monday—Thursday
8:00 a.m.—5:00 p.m.

Closed Daily 12:00—12:30 p.m.
Fridays and Legal Holidays

BRANCH SERVICES AVAILABLE

- Record up to 10 documents (no maps)
- Research records or obtain certified or plain copies of documents recorded from April 2004 to present
- Research marriage records from 1909 to present
- Obtain certified copies of Marriage Certificates recorded from 1984 to present
- Records Research sessions are limited to 15 minutes per customer, if other customers are waiting

Recorder Personnel are forbidden by state law to practice law which includes advising what forms are needed, how to fill them out, or giving any other legal advice. (NRS 7.285)



RECORDER

REAL PROPERTY TRANSFER TAX OVER THE COUNTER AUDITS

EFFECTIVE JULY 1, 2010



Debbie Conway
CLARK COUNTY RECORDER

ONLINE ORDERING NOW AVAILABLE!
Order your documents on our
website using your credit or debit card.

MAIN OFFICE

OFFICE OF THE COUNTY RECORDER
500 S. Grand Central Parkway
Box 551510
Las Vegas, NV 89155-1510

Phone: 702-455-4336

Hearing Impaired TT/TDD:
1-800-326-6868

Office Hours
Monday—Friday
8:00 a.m.—5:00 p.m.
Closed Legal Holidays

www.ClarkCountyNV.gov

May2011



REAL PROPERTY TRANSFER TAX OVER THE COUNTER AUDITS

Effective Thursday, July 1, 2010, the Office of the Clark County Recorder will audit transfers of interest for real property transfer tax prior to or at the time of recording. Customers must include documentation to support the value declared and/or exemption claimed at the time of recording. This procedure will improve customer service by reducing the need to produce and provide supporting documents at a later date.

For your convenience, a list of the exemptions for real property transfer tax and the suggested supporting documentation are provided.

To support the value declared for real property transfer tax purposes, please provide whichever of the following is applicable: Closing Statement, HUD Statement, Purchase Agreement, Bid Instructions and Title Guarantee or the Auction Receipt.

Each transfer is unique and the documentation suggested is merely that, suggested documentation, and may not apply to your transfer. However, providing documentation in support of the exemption or value declared will allow us to record your document as presented. Failure to provide the supporting documentation may result in the document being returned to you unrecorded.

If you have additional questions, please contact the Clark County Recorder's Office Audit Division at **(702) 455-5587** or E-Mail CCORAuditTeam@ClarkCountyNV.gov

EXEMPTIONS AND SUGGESTED SUPPORTING DOCUMENTATION

1. **Transfer between affiliated business entities with identical common ownership or between parent and direct subsidiary companies.**

Supporting Documentation: Ownership documents for each of the business entities

2. **Transfer to a government entity.**

No documentation needed as the Department of Taxation provides list of entities approved for this exemption

3. **Recognize true status.**

Show complete explanation on Declaration of Value form. May require supporting documentation.

Evaluated on an per transaction basis

4. **Remove co-owner or joint tenant without consideration.**

None, ownership status will be validated with Assessor's Office data

5. **Transfer between parents and children or spouse to spouse.**

Must state relationship on Declaration of Value

If last names are different, provide **certified copies** of the Birth Certificate, Marriage Certificate, court order...

6. **Transfer between spouses in compliance with a divorce.**

Divorce decree and/or marital settlement agreement

7. **Transfer without consideration to or from a trust.**

Certificate of Trust or Trust Agreement

8. **Transfer of UNPATENTED mining claims or UNPATENTED mineral claims.**

No documentation necessary as deed should state that it is a transfer of an "unpatented" claim

9. **Transfer to a business entity of which grantor is 100% owner.**

Ownership documents for each of the business entities

10. **Transfer of real property by deed which becomes effective upon the death of grantor pursuant to NRS 111.109.**

Deeds Upon Death are exempt from real property transfer tax under NRS 375.090 (#10).

Affidavit of Death of Grantor will have to qualify for one of the other 13 exemptions. Affidavit must reference original Deed upon Death

11. **Transfer in compliance with bankruptcy proceedings or receivership.**

Bankruptcy or Receivership Order

12. **Transfer in compliance with a Securities and Exchange Commission order.**

Copy of Order from the Securities and Exchange Commission

13. **Transfer to a Nevada educational foundation grades K-12.**

No documentation needed

14. **Transfer to a Nevada university foundation.**

No documentation needed